EXHIBIT 182



National Highway Traffic Safety Administration 1200 New Jersey Avenue, SE Washington, DC 20590

January 16, 2018

Mr. David Friedman
Director of Cars and Product Policy and Analysis
Consumers Union
1101 17th Street, NW, Suite 500
Washington, DC 20036

Dear Mr. Friedman:

Thank you for your letter expressing Consumer Union's (CU) concerns about large or multipaneled moonroofs, commonly referred to as "panoramic sunroofs." Please accept my sincere apology for the delay in this response.

In your letter, you shared concerns that complaints show increasing numbers of breaking panoramic sunroofs on vehicles and that these failures are an unreasonable safety risk. You then recommend that the National Highway Traffic Safety Administration (NHTSA) make a determination that shattering panoramic sunroofs present a safety defect, expand its investigation into sunroof breakage and incorporate sunroof performance requirements into existing safety standards. NHTSA shares in CU's concern about the challenges posed by panoramic sunroofs and responds to CU's recommendations below.

Panoramic sunroofs have become an increasingly popular new car option in the last two decades. Information collected from 13 different vehicle manufacturers during NHTSA's investigation into sunroof failures in the Kia Sorento (EA14-002) indicates that there are approximately 10 million model year (MY) 2006 to 2016 vehicles, across 97 models, equipped with panoramic sunroofs.

NHTSA is intolerant of any defect that could pose an unreasonable risk to safety. That is why we are pursuing a formal investigation into this matter. NHTSA continues to take this matter very seriously and its investigation is ongoing. Once available for public release, NHTSA will publish our findings on https://www.nhtsa.gov/.

In addition to recommending that NHTSA make a defect determination, CU also recommends that for those panoramic sunroof vehicles not already recalled, NHTSA should investigate the likely existence of a safety defect, gather additional information, and determine what steps manufacturers must take under the law to protect consumers. These recommendations are consistent with steps that NHTSA takes to evaluate unreasonable risk to safety. As a part of the ongoing investigation, NHTSA did not limit its review to the Kia Sorento. NHTSA gathered information from a dozen manufacturers in addition to Kia. We continue to monitor and analyze complaint and early warning data relating to this issue as well as the manufacturer data obtained during the ongoing investigation.

Finally, CU recommends that NHTSA incorporate sunroof performance requirements into future revisions of roof crush and ejection mitigation standards. NHTSA agrees that sunroof safety is an important issue, and we are actively engaged in research. NHTSA looks at many facets of sunroof safety, including panoramic sunroof crash data, different types of sunroof glazing, and various test methodologies, to formulate an effective and repeatable performance test.

I appreciate the time that you have devoted to this important issue and the public awareness that you have brought to it. Please do not hesitate to contact me if I can be of further assistance. A similar letter has been sent to Mr. Wallace.

Sincerely yours,

Heidi R. King

Deputy Administrator